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## **ABSTRACT**

The phosphorus-containing compound of the present invention is represented by the following formula (I), (II) or (III):

$$(R)_{\overline{q}} \underbrace{Z^{1}}_{(A)_{\overline{r}}} \underbrace{(A)_{\overline{r}}_{r}}_{(Y^{1} - P)_{q}} \underbrace{(Y^{2} - Z^{2})_{m}_{n}}_{h} H \Big]_{k}$$

$$(R)_{\overline{q}} \underbrace{Z^{1}}_{r} \underbrace{(A)_{\overline{r}}}_{r} \underbrace{(Y^{1} - P + (Y^{2} - Z^{2}))_{m}}_{r} H$$

$$(II)$$

$$(R)_{\overline{q}} = Z^{1}$$

$$(III)$$

wherein Z<sup>1</sup>, Z<sup>2</sup> and Z<sup>3</sup> each represents a cycloalkane, a cycloalkene, a polycyclic aliphatic hydrocarbon or an aromatic hydrocarbon rings which may have a substituent; R represents a halogen atom, a hydroxyl, a carboxyl, a halocarboxyl (haloformyl), an alkyl, an alkoxy, an alkenyl or an aryl groups; A represents a polyvalent group corresponding to an alkane; Y<sup>1</sup>, Y<sup>2</sup> and Y<sup>3</sup> each represents -O-, -S- or -NR<sup>1</sup>-, wherein R<sup>1</sup> represents a hydrogen atom or an alkyl group; k is an integer of 1 to 6; m is an integer of 0 to 2; n is an integer of not less than 1; q is an integer of 0 to 5; r is 0 or 1; and s is an integer of 1 to 4.

The phosphorus-containing compound is excellent in heat resistance and is useful as flame retardants, plasticizers, or stabilizers.